

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
BRYSON CITY DIVISION**

CIVIL CASE NO. 2:10cv14

UNITED STATES OF AMERICA,)

Plaintiff,)

vs.)

HERBERT C. NEDERVELD,)

Defendant.)

ORDER

THIS MATTER is before the Court on the United States' Motion for Confirmation of Sale and for Distribution of Proceeds of Sale [Doc. 12].

The Government moves to confirm the sale of the parcel of real property here in issue ("the Subject Property") and to direct distribution by the Clerk of the Court of the proceeds of the sale. The Subject Property is located at 441 Ruby Knoll Lane, Franklin, North Carolina 28743, which is more particularly described as follows:

BEING all the lands, easements, privileges and appurtenances as described in and conveyed by the deed from Bennye Lou Pease and husband, William D. Pease and Patricia P. Ross and husband, Jack Ross to Gregg L. Fox and wife, Cora S. Fox, dated February 5, 1981, recorded in the Office of the Register of Deeds

for Macon County, North Carolina, in Book Q-13, Page 103, and being more particularly described therein as follows:

“Being all the land and right of way, subject to the restrictions and encumbrances described in and conveyed by the deed from Addis H. Jacobs, and wife Julia C. Jacobs to Mrs. Bennye Lou Pease and Mrs. Patricia Ross, dated August 26, 1972, and recorded in Deed Book J-9, page 225 of the Macon County Registry, and being more particularly described therein as follows:

“BEGINNING at a point in the center line of a 20-foot access road, the same being situated North 4 degrees 30 minutes West 20 feet from an iron pipe on the South margin thereof, and said beginning point also being situated the following courses and distances from a point in the center line of State Road No. 1343 at point where there was formerly situated a stone corner of Section 23, to wit: North 40 degrees 00 minutes West 370 feet; South 37 degrees 22 minutes West 66 feet; South 51 degrees 48 minutes West 94 feet; South 57 degrees 53 minutes West 100 feet; North 84 degrees 30 minutes West 60 feet; South 87 degrees 45 minutes West 38 feet; North 4 degrees 30 minutes West 148 feet to said point of beginning; said point beginning also being the common Northernmost corner of Lots 13 and 14; runs thence with the common boundary between said Lots 13 and 14; South 4 degrees 30 minutes East 148 feet to a point, the common Southernmost corner between said Lots 13 and 14; thence North 87 degrees 45 minutes East 38 feet to a point, South 84 degrees 30 minutes East 60 feet, North 57 degrees 53 minutes East 50 feet to a point, the common Southernmost corner between Lots 14 and 15; thence with the dividing line between said Lots, North 31 degrees 30 minutes West passing an iron witness pipe 132 feet, Whole distance 150 feet to a point a in the center line of said 20-foot access road; runs thence with the center line the same South 63 degrees 42 minutes West 55 feet to a point; thence with a Westerly direction 20 feet to the BEGINNING and being Lot No. 14 of the Ruby Knoll Property owned by Addis h. Jacobs as shown by unrecorded plat thereof made by J.J. Swan, Surveyor, in 1963; and being a part of the Forth Tract of land described in the deed from Ada Dalton, et al, to Addis H. Jacobs and wife,

Julia C. Jacobs, dated from Ada Dalton, et al, to Addis H. Jacobs and wife, Julia C. Jacobs, dated October 9, 1959, and recorded in the office of Register of Deeds for Macon County, North Carolina in Deed Book L-6, page 514.

“The land hereby conveyed is conveyed and accepted subject to the right of way of existing utilities or necessary additions thereto, and the right of way of the 20-foot access road the center line of which forms the Northernmost boundary of the land hereby conveyed.

“Parties of the first part further convey unto parties of the second part, their heirs and assigns, the right to use in common with parties of the first part, their heirs and assigns, the existing 20-foot access road leading from the Southerly direction to its point of intersection with N.C. State Road 1343.

“The land hereby conveyed is the same land which is described as Lot # 11 on the revised Ruby Knoll plat, as shown by an unrecorded brochure prepared by Robert W. Dinnes for Cowee Valley Lapidary, Inc.”

Parcel no. 11-01074.

The Property was sold on April 21, 2011 by the Internal Revenue Service Property Appraisal and Liquidation Specialist (PALS) pursuant to the Order of Sale entered on August 12, 2011 in this action. [Doc. 10].

The Court, having reviewed the record, including the United States' Report of Sale and Motion for Confirmation of Sale and for Distribution of Proceeds of Sale and exhibits thereto, finds that the sale was in all respects legally and properly conducted. Accordingly,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the sale of the Subject Property on April 21, 2011, is hereby **CONFIRMED**.

IT IS FURTHER ORDERED that PALS shall convey by Deed the Subject Property to Stephen M. and Elizabeth G. Spears, the persons described as the purchasers in the Report of Sale filed in this case.

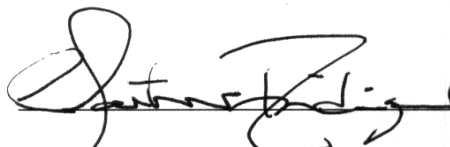
IT IS FURTHER ORDERED that the Clerk of this Court shall distribute the funds deposited into its registry in this action as follows:

- a. To the United States, in care of its counsel, as reimbursement for expenses incurred in selling the Property: **\$2,717.68**.
- b. To the United States, in care of its counsel, the net sales proceeds, for application against the outstanding federal income tax liabilities of Herbert C. Nederveld **\$63,282.32**, plus any interest that has accrued on the sales proceeds deposited with the Court.

The Clerk shall furnish copies of this Order to all counsel and unrepresented parties of record.

IT IS SO ORDERED.

Signed: July 5, 2011


Martin Reidinger
United States District Judge

